

EXHIBIT B



THOMAS J. ALLISON
EXECUTIVE VICE PRESIDENT & SENIOR MANAGING DIRECTOR

Tom Allison joined the Firm in March 2006 as one of the members of the senior leadership team. He has primary responsibility for the Firm's interim management, debtor, and restructuring capabilities on a national basis.

One of the foremost professionals in the restructuring and turnaround field, Tom has been managing complex turnaround situations since 1979 and has been an advisor on major reorganizations and insolvencies. Tom's industry expertise includes airlines, transportation, retail, consumer products, general manufacturing, importing, distribution, high technology, healthcare, food and paper and packaging.

Most recently, Tom was the national restructuring practice leader at Huron Consulting. Previously he served as the partner in charge of Arthur Andersen LLP's Chicago-based central region restructuring practice. He has represented a significant number of debtors. He has extensive experience in negotiating loan agreements and placing loans to companies in financial distress. Tom has also worked with major financial institutions throughout his career, including Bank of America, Deutsche Bank, JP Morgan Chase & Co., Citigroup, Van Kampen Funds Inc., ABN AMRO, and La Salle Bank.

Tom has served in interim management and chief restructuring officer roles for several companies. He has been the Chief Financial Officer of two NYSE healthcare companies, FPA Medical Management, Inc., a national PPM that contracts with HMO's to provide healthcare services to its members, and United American Healthcare, a provider of comprehensive management and consulting services to managed care organizations. He is currently serving as interim Chief Executive Officer of USA Capital Group, a company that originates and services a commercial mortgage loan portfolio of approximately \$900 million to fractional investors and manages two investment funds.

A founder and former chairman of the Association for Certified Turnaround Professionals (ACTP), Tom is a director and past chairman of the Turnaround Management Association (TMA). He is a frequent lecturer on turnaround management across the country and has written several articles on quality standards for the industry. He has testified on modifications to bankruptcy law and served as an advisor to President Clinton's Economic Council (Bankruptcy Working Group). He is also currently the Trustee in the bankruptcy of an asbestos product manufacturer.

THOMAS J. ALLISON
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Education, Certification and Professional Associations

M.B.A., Finance & Accounting, DePaul University

B.S., Management, DePaul University

Certified Turnaround Professional

Member, Turnaround Management Association

Member, Commercial Finance Association

Member, American Bankruptcy Institute

Member, Robert Morris Associates



JAMES C. ATKINSON
SENIOR MANAGING DIRECTOR

Jim Atkinson has 24 years of experience providing a broad range of financial advisory services including corporate recovery, corporate finance/M&A, valuation, and forensic and litigation consulting services. He has served as financial advisor to debtors, creditors' committees, secured lenders, trustees, and equity holders in bankruptcy matters, and out-of-court workouts. His industry specialization includes aviation, financial services, hi tech, telecommunications and retail.

Jim has extensive experience in the aviation industry, including serving as financial advisor to the unsecured creditors' committees of Delta Air Lines, United Airlines, Hawaiian Airlines, and Braniff Airlines; restructuring consultant to US Air; financial advisor to the Metropolitan Airports Commission (Minneapolis, MN); financial advisor to the City of New York in connection with the renegotiation of leases for LaGuardia and Kennedy Airports; consultant to Metropolitan Washington Airports Authority; and financial consultants to numerous airports in developing rates and charges, capital improvement programs and airport lease terms.

Jim has served in the telecommunications and multimedia industries, including assisting the Joint Provisional Liquidators appointed by the Bermuda court for Global Crossing and Loral Space and Communications; acting as financial advisor to the City of New York in connection with the Time Warner merger and Time Warner Entertainment recapitalization; providing expert witness testimony in a litigation matter involving a failed CLEC with regard to access to a RBOC network; and providing assistance to numerous municipalities involving cable television franchises and a national wireless operator in a litigation matter.

Other representative engagements include serving as financial advisor to Casual Male in its Chapter 11 case; serving as financial advisor for an operator of a chain of medical clinics in Chapter 11; and serving as an expert witness in a litigation case on behalf of a debtor international bank.

Jim's litigation consulting experience includes cases involving breach of contract, fraud, business interruption, business valuation, fraudulent conveyance, intellectual property, and securities act violations.

JAMES C. ATKINSON
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Education, Certification and Professional Associations

M.B.A., Fuqua School of Business, Duke University

B.S., Management Sciences/Economics, Duke University

CPA - New York, Maryland, Florida

Chartered Financial Analyst®

Certified Valuation Analyst®

Certified Fraud Examiner

Certified Insolvency and Restructuring Advisor

Member, Association of Investment Research and Management

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency & Restructuring Advisors

Member, American Institute of CPAs

Member, New York State Society of Certified Public Accountants



ROBERT E. KOE
DIRECTOR

Bob Koe has over 20 years of experience with corporate restructurings, turnarounds, transformations, and start-ups. For more than two decades, he has lead these efforts as the CEO or as head of the business. Bob's industry knowledge expands across various industries including real estate, financial services, technology, healthcare, and manufacturing.

Bob successfully lead various departments within General Electric Company and its subsidiary General Electric Capital Corporation for more than 17 years in the roles of Vice President & General Manager of Commercial Financial Services, Vice President & General Manager of Commercial Equipment Financial Services, and President of Acquisition Funding Corporation. Bob has also successfully acted in the role of Vice Chairman at Heller Financial, Inc. at the time of Fuji Bank's acquisition. His skills include maximizing value, securing financial positions, leadership, resolutions, and increasing company profitability, and an extraordinary ability to analyze the scope of any given situation and deliver results.

Bob's professional experience includes:

- President, CEO, and Chairman of Integrated Financial Systems Inc. – Raised a bridge facility allowing for a comprehensive evaluation of the business model. He made the decision to maximize return of principal to the bridge note holders by shutting down the company.
- President, CEO of Koe Capital Partners, LLC in conjunction with QuoCap Financial, Inc. – Headed up a concept development team that developed a hybrid corporate loan product for publicly traded small/micro-cap companies.
- President, CEO of Comdisco Global Holding Company, Inc. – Responsible for maximizing the value of €1.0 billion of assets in 14 operating companies located in as many countries. This project was completed six months ahead of the Plan and more than 50% ahead of budget.
- Multiple assignments with Ocwen Financial Corporation – Responsible for all commercial activities including discounted loan acquisitions and resolution activities, real estate lending, investments in low-income housing tax credits, and lending to an servicing non-conforming single family residential mortgages.
- President, CEO, and Chairman of United States Leather, Inc. – Grew the company to be the world's largest tanner and supplier of top grain cowhide and finished upholstery leather, with significant increases in profitability and cash flow.

Education, Certification and Professional Associations

A.B., Kenyon College, Ohio

Emeritus Trustee, Kenyon College



WILLIAM J. FASEL
MANAGING DIRECTOR

Bill Fasel has over 20 years of business experience, providing a unique blend of corporate restructuring, investment banking, and business development experience serving both multi-national and middle-market clients worldwide. His background includes management of complex turnaround situations in bankruptcy proceedings and out-of-court restructurings, and extensive corporate finance / M&A experience, focusing on advising both healthy and distressed companies in a wide range of industries with a particular focus in the consumer products, food manufacturing and retail, and general manufacturing sectors.

Most recently, Bill was a managing director with BBK Ltd's national Corporate Advisory Group practice where he served as financial advisor to debtors, creditors, troubled companies, lenders, and private equity investors. Prior to joining BBK, Bill served as managing director at Huron Consulting Group where he provided a wide range of debtor and creditor focused financial advisory and distressed M&A services.

Bill's professional experience also includes roles with both large Wall Street and boutique investment banking firms, advising clients through M&A, corporate restructurings, asset dispositions, leveraged buyouts and public and private capital markets transactions. Additionally, Bill's experience includes several senior management roles within Fortune 500 and Mid-Cap companies, where he led and managed complex turnaround situations, as well as corporate development, strategic planning and investor relations efforts for a large branded consumer products manufacturer and a global insurance brokerage company.

Bill has advised companies and debtors in numerous engagements, including American Commercial Lines, American Remanufacturer's Inc., A&P Supermarkets, Associated British Foods, Campbell Soup Company, Eagle Food Centers, Exelon Corporation, Harnischfeger Industries, IMC Global, Kellogg Company, S.C. Johnson Company, Time Oil Company, Vlasic Foods, Warnaco Group, Weirton Steel, and Wickes Furniture.

In addition, Bill has provided transactional due-diligence assistance for various private equity firms and hedge funds including, Black Diamond Capital, DDJ Capital Management, Hicks Muse, Red Diamond, Sun Capital Partners, and The Carlyle Group.

Education, Certification and Professional Associations

M.B.A., Northwestern University, Kellogg School of Management

B.B.A., University of Michigan

Member, Turnaround Management Association

Member, Association for Corporate Growth

Member, American Bankruptcy Institute



PETER W. NAGLE
CHIEF INFORMATION OFFICER AND MANAGING DIRECTOR

Peter Nagle is Mesirow Financial's chief information officer and a managing director of the firm. He leads an 80-person Information Technology Department and is responsible for all aspects of information technology including application development, desktop design, deployment and support, data management, server administration, network operations, system security, training and business continuity planning. He provides these services to Mesirow Financial's diverse lines of business, which include investment management, investment services, insurance services, investment banking, consulting and real estate.

Peter joined Mesirow Financial in 1996 as a project manager and was promoted to chief information officer in 1999. He began his career with the Midwest Stock Exchange in 1981 and held a variety of management positions covering operations, compliance, product development and strategic planning during his 15 years at the Exchange.

Peter earned a bachelor's of business administration degree from Western Michigan University. He serves as Secretary of ChicagoFIRST, a member of the Association of Information Technology Professionals and The IT Executive Exchange. He also participated on the Securities Industry Association's Technology Management Committee from 2000 - 2004.



MONTY KEHL
MANAGING DIRECTOR

Monty Kehl has more than 20 years of industry and advisory experience and has provided expert advisory services to distressed entities as well as the creditors of such entities. As a former licensed engineer, Monty's professional experience provides the background for his focus on industrial and manufacturing concerns with a specialty in natural resources and energy. He has extensive experience assisting troubled companies and their creditors to identify and to implement optimizing solutions through out-of-court restructurings or Chapter 11 proceedings. Monty also has significant corporate treasury and planning experience. His industry experience includes energy, manufacturing, financial services, and communications.

Monty has advised companies and debtors in numerous engagements, including Androscoggin Energy LLC, Charter Communications, US Liquids, and Transportation Components. In the case of Androscoggin Energy, Monty produced an expert report proffered to the court for the value of several gas supply contracts held by this cogeneration facility.

He has also advised the official unsecured creditors' committees in the Chapter 11 cases for Souper Salad, Schlotzsky's and Quantegy.

Monty has represented senior lending groups in numerous restructuring engagements, including APW, Birmingham Steel Company, DT Industries, Quorum Broadcasting Company, and Central Industrial Supply.

Prior to starting his career in advisory services, Monty was an officer and manager for several Fortune 500 industrial concerns, including a debtor –in-possession during liquidation in Chapter 11. His primary responsibilities included banking relationships, treasury management, debt compliance, financial and strategic planning as well as operations management. Past positions include, Treasurer and Director of Financial Planning and Analysis at American Pad & Paper, Manager of Engineering and Planning, and Assistant Treasurer at Maxus Energy Corporation, and Senior Engineer at ARCO Oil and Gas Company.

Monty has spoken on *Setting Capital Structure* at the Dallas Association of Financial Professionals Education Day in 2004.

Education, Certification and Professional Associations

M.B.A., Finance, The Wharton School at the University of Pennsylvania

B.S., Petroleum Engineering, University of Wyoming

Certified Insolvency and Restructuring Advisor

Licensed Engineer, State of Louisiana (inactive)

Candidate for American Society of Appraisers

Member, Association of Insolvency and Restructuring Advisors



JAMES E. NUGENT
MANAGING DIRECTOR

Jim Nugent is a seasoned professional with over 20 years of experience providing business advisory and financial and operational turnaround consulting services to companies, lenders and creditors in both out-of-court restructurings and chapter 11 proceedings. Prior to joining the Firm, Jim was a Director in the Corporate Recovery practice of KPMG LLP. At KPMG, Jim held prior positions as a Director in the business and financial consulting practice and started his career there as an auditor.

In addition to business consulting experience, Jim has served as interim Chief Financial Officer for a real estate leasing company and healthcare service provider.

Jim has been involved in numerous complex performance improvement and restructuring engagements. He has provided a wide variety of services to assist companies and creditors in making key business and restructuring decisions. His experience in providing restructuring advisory services include financial planning and advisory services, operations and process improvement consulting, strategic planning, development and evaluation of business plan financial projections, cash flow forecasts and enhancement, financial reporting, evaluation and development of operational plans, merger and acquisition evaluations and negotiations, negotiation assistance, evaluations of financing alternatives and capital structure, business asking price and liquidation analyses, and chapter 11 reorganization plans.

Jim's industry specialization includes manufacturing, airlines, healthcare, service and distribution businesses. Jim has advised many companies, lenders and creditors in various matters, including the Official Committee of Unsecured Creditors for UAL Corporation (United Airlines), Genesis Health Ventures, and Multicare Companies in Chapter 11 proceedings. Jim has also worked with numerous companies and/ or their lenders in confidential out-of-court restructurings and financial planning and performance improvement matters including a metal products manufacturing company, molded and stamp products company, pharmacy distribution company, medical services company, and acute care and long-term care providers.

Education, Certification and Professional Associations

M.B.A., DePaul University, Chicago, Illinois

B.S., Accounting, Northern Illinois University, DeKalb, Illinois

Certified Public Accountant – Illinois

Certified Management Accountant

Certified Insolvency and Restructuring Advisor

Member, American Institute of Certified Public Accountants

Member, Turnaround Management Association

Member, Association of Insolvency and Restructuring Advisors

Vice-Chairman, Board of Trustees, Member of Finance and Investment Committees, Thorek Hospital and Medical Center, Chicago, IL



ROSANNE DELANEY
SENIOR VICE PRESIDENT

Rosanne Delaney, has more than 11 years of experience in technology management, specializing in building, developing, and managing support teams and major projects within financial and legal organizations.

She joined Mesirow Financial in 1998 and is responsible for strategic planning and management of firm-wide technical projects, including budgeting, resource allocation, and project execution.

Additionally, Rosanne coordinates all facility moves, build-outs, mergers and acquisitions and oversees all technical support for 32 remote site offices. She manages the operations of Mesirow Financial's Technology Resource Center, Training, Desktop Design and Management Teams, providing development, implementation and maintenance support for desktop/laptop hardware and software.

Rosanne also participates in planning and execution of our Business Continuity Plan, active member of the Crisis Management Team.



JAMES R. PORTER
SENIOR VICE PRESIDENT

Jim has over 10 years Corporate Recovery experience including bankruptcy, litigation support, operational and financial restructuring in the US and UK domestic markets. He has significant international engagement experience across Europe, UK and US.

Industry experience extends through banking, cosmetics, retail, IT, automotive, energy, steel and telecommunications industries.

Notable clients include Global Crossing, Storm Telecommunications, Enron, USA Capital, Yardley of London, Atos KPMG Consulting, La Femme Beauty Products, XL Timbalex and BT Batsford Publishing.

As well as advising companies and their stakeholders in a consulting role, Jim has spent a significant portion of his career acting with executive control in companies in distressed financial positions, resulting in restructuring, selling or closing operations.

Jim managed the administration (UK insolvency process similar to Chapter 11) of XL Timbalex Ltd. in 2003. This was a tier 2 OEM that supplied Ford and Jaguar, Volvo, Land Rover, General Motors and Fiat, as well as Tier 1 suppliers such as Visteon and Lear. His role involved the management of logistics, manufacturing, legal administration of the case, sale of business segments and the eventual wind down of the business.

Since working in the US, Jim has advised on a number of confidential engagements in the energy, automotive, steel and manufacturing industries including a Tier 2 OEM automotive manufacturer where his roles included cash management, budgeting, potential lender due diligence and reporting of results to the incumbent lender.

Jim has also managed litigation support engagements involving detailed technical financial analysis and accounting adjustments.

Jim has professional qualifications in UK Insolvency law (JIEB) and accountancy (ACA) and is certified as an insolvency and restructuring advisor (CIRA) in the US.



SUSAN M. SMITH
SENIOR VICE PRESIDENT

Susan Smith provides financial, forensic and bankruptcy related services to debtors, creditors, trustees, and other parties in bankruptcies, restructurings, and liquidations and has over fifteen years of experience in public accounting and private industry.

Susan has extensive experience providing financial services to distressed companies including building and critiquing cash flow projections, business plans, financial and structural analysis, forensic investigations, valuations and evaluation of accounting procedures and controls. Bankruptcy and workout services involve preferential and fraudulent transfer examinations, liquidation analysis, hidden asset and misappropriation review, insolvency analyses, Section 341 hearing assistance, preparation of Statement of Affairs, Schedules, and operating reports, litigation assistance in adversary proceedings, reorganization plans and approvals, and management of claims database and claims analysis. Litigation support includes pre-litigation and litigation advice to legal counsel and expert testimony by written reports, deposition, and trial testimony.

Financial services projects include projects for Far & Wide Travel Corporation, DuPont, T&L Computers, and Surefit, Inc.

Representative bankruptcy and company engagements include Oxford Automotive, Inc., Tom's Foods, Inc., Delphi, Atlas Air Cargo/Polar Air, Budget Rent A Car, Pillowtex Corporation, Encompass Services Corporation, e-Spire Corporation, Formica Corporation, Video Update and Costilla Energy.

Education, Certification and Professional Associations

B.B.A., Accounting, College of William and Mary

CPA - Florida, Texas, Top Ten Award

Certified Insolvency and Restructuring Advisor

Certified Valuation Analyst

Member, Florida Institute of CPAs

Member, Association of Insolvency and Restructuring Advisors

Member, American Bankruptcy Institute

Member, National Association of Certified Valuation Analysts

Member, Turnaround Management Association



PATRICK S. CHENG
SENIOR VICE PRESIDENT

Patrick Cheng brings over 11 years of experience in financial reporting, attestation, valuation, bankruptcy and restructuring-related litigation advisory. His relevant experience includes provision of mergers and acquisition advisory and valuation services, and audit of business enterprises under Chapter 11 proceedings. Industry focus has included financial services, telecommunication, and manufacturing sectors.

Patrick's restructuring experience includes providing financial advisory services to debtors, secured lenders unsecured creditors, and creditor trusts in both in and out-of-court situations.

Patrick has advised and/or provided examination, attestation, and other advisory services in various matters, including Komag, Inc., Fitzgeralds Gaming Corp., Washington Group International (f/k/a Morrison Knudsen Corporation), Resort at Summerlin, Aladdin Gaming, and MCI (f/k/a WorldCom).

Patrick has also advised secured lenders including Textron Financial and Overseas Private Investment Corporation, official unsecured creditors' committees in the bankruptcies of Centerpoint Broadband Technologies and Spectrum Restaurant Group, Inc. and creditors' trusts of Imperial Home Décor Group and Air Transport International LLC.

Education, Certification and Professional Associations

M.B.A., Accounting and Finance, University of Southern California

B.A., Economics, University of California, Berkeley

Certified Insolvency & Restructuring Advisor

Certified Public Accountant – California

Member, American Bankruptcy Institute

Member, Association of Insolvency and Reorganization Advisor



ELISA SARTORI
SENIOR VICE PRESIDENT

Elisa Sartori has significant tax, accounting, insolvency, and litigation experience including engagements involving bankruptcy, business valuation, consulting and compliance for businesses and trusts, and business sales. Engagements have been conducted within the retail, manufacturing, consulting, healthcare, higher education, government, charities, energy and other industries.

Elisa's experience has included the following types of service:

- Preparation and evaluation of business plans and restructuring strategies
- Financial analysis and accounting support for insolvent and underperforming companies to evaluate business viability, capital funding requirements, debt capacity and strategic decisions
- Analysis of business operations and preparation of operating budgets, cash flow projections and long-term strategic plans
- Preparation of going concern analyses, insolvency analyses, and liquidation valuation
- Interim Chief Financial Officer of troubled printing company – successfully assisted them with negotiations with creditors and with locating new equity infusion
- Consulting with bankruptcy trustees, businesses and other organizations on income tax, compensation, employment tax, sales tax and other issues
- Preparation of federal and state income and information tax returns for a wide variety of clients including bankruptcy trustees, troubled companies, businesses in bankruptcy and many other, non financially troubled taxpayers

Additional corporate recovery and litigation engagements have included:

- Supervised the closing of over 100 chapter 7 trustee asset cases in less than a year
- Prepared and delivered a presentation to the Massachusetts bankruptcy trustees on bankruptcy tax issues at the Office of the United States Trustee in Boston
- Provided tax advice to the United States Bankruptcy Court in New Hampshire in open court at the Judge's request
- Testified in the United States Bankruptcy Court on the preparation of corporate tax returns and the use of net operating losses for the trustee of a chapter 11 case in an adversarial situation
- Prepared testimony for expert witness reports
- Prepared Interim, final and 180-day reports for bankruptcy trustees
- Twice spoke on current tax issues in Higher Education to the Eastern Association of College and University Business Officers annual meetings.

Education, Certifications and Professional Associations

B.A., Accounting, Saint Michael's College, Vermont

CPA - Massachusetts

Member, American Institute of Public Accountants

Member, Massachusetts Society of Certified Public Accountants

Member, Association of Insolvency and Restructuring Advisors

Member, International Women's Insolvency and Restructuring Confederation

Member, American Bankruptcy Institute



MICHAEL J. HAFTL
SENIOR VICE PRESIDENT

Mike Haftl has over eight years of restructuring, due diligence, valuation, litigation support, forensic accounting and related financial advisory experience. He has represented a variety of companies and creditors in connection with corporate restructurings, mergers and acquisitions, complex litigation, SEC investigations, and Chapter 11 reorganizations.

Mike has been involved in many aspects of the restructuring process, including the creation of cash flow models, development of turnaround strategies, implementation of key employee retention plans, and preparation of liquidation analyses.

He has provided advisory services to numerous management teams, boards of directors, and companies in connection with corporate turnarounds, business plan assessments, and forensic accounting investigations. Such engagements include Qwest, Cable and Wireless, Verizon, AT&T Wireless, Washington Group, Majestic Star Casino, ShopKo, and Discovery Zone.

Mike's industry focus includes telecommunications, construction, gaming, lodging, retail, and restaurants. He has also provided services to the health care, insurance, coatings, manufacturing, and real estate industries

Education, Certification and Professional Associations

BSE Finance, Wharton School at the University of Pennsylvania, 1997

Member, American Bankruptcy Institute

Member, Turnaround Management Association

Member, Association of Insolvency and Restructuring Advisors

Member, Bar Association of San Francisco

Member, Barristers Club

Member, CFA Institute



CHING WEI TAN
VICE PRESIDENT

Ching Wei Tan has more than ten years of experience providing financial advisory and auditing services. Ching Wei's experience includes more than five years of experience providing financial advisory and restructuring services to unsecured creditors, debtors, secured lenders and other parties in bankruptcies and related litigation. Her industry experience includes manufacturing, distribution communications, airlines, and retail.

Ching Wei has advised the official unsecured trade creditors' committees in bankruptcies including North American Refractories Company and Global Industrial Technologies, and advised secured lenders for Warnaco Group.

Debtor companies which Ching Wei advised include Atlas Air Worldwide Holdings and Country Road. Ching Wei also has extensive experience in cross border bankruptcy proceedings which includes Global Crossing and Loral Space & Communications, in which she worked with professionals from the UK and Bermuda.

Ching Wei has advised both plaintiffs and defendants in preference and fraudulent conveyance actions, and in other bankruptcy-related litigation.

Education, Certification and Professional Associations

Bachelor of Accountancy, Nanyang Technological University, Singapore

Certified Insolvency & Restructuring Advisor

Certified Public Accountant - Singapore

Member, Institute of Certified Public Accountants of Singapore

Member, American Bankruptcy Institute

Member, Association of Insolvency and Restructuring Advisors



ADRIANA VIDAL
VICE PRESIDENT

Adriana Vidal is a vice president of the firm in Miami. She brings to this firm over 6 years of corporate recovery and litigation experience. Adriana has industry experience within a broad range of industries including retail, professional employer organizations, aviation, manufacturing and tourism.

Selected Relevant Experience/Engagements

- Certified HR Services Company f/k/a The Cura Group, Inc.: Forensic accountants and consultants to the Chapter 11 Trustee in a matter currently pending in the Southern District of Florida. Assisted the Trustee in the tracing of assets to identify potential recoveries, conducted various interviews and examined documents in order to identify alleged causes of action against numerous parties including the auditing firm of the parent company Certified Services, Inc., a publicly traded company. Litigation is currently pending against a number of individuals and entities. Ms. Vidal has served as a fact witness in this matter.
- Kmart Corporation: Forensic accountants and consultants to the Unsecured Creditors' Committee of Kmart Corporation, the nation's third largest general merchandise retailer. Services performed included the review of internal company documents in order to assist counsel in determining potential claims against former executives and officers, participation in interviews with company personnel, as well as investigating alleged accounting misrepresentations and stewardship issues. A trust was established to pursue claims for the benefit of unsecured creditors and damages were subsequently awarded.
- Atlas Air Worldwide Holdings, Inc.: Financial advisor to the Company in its Chapter 11 bankruptcy. The Company is a worldwide cargo carrier that operates a Boeing 747 fleet through its operating subsidiaries, Atlas Air, Inc. and Polar Air Cargo, Inc. Services performed included assisting Company senior management in performing analyses for use in committee settlement negotiations, assisting in the bankruptcy reporting requirements, analysis of assumption and rejection issues regarding executory contracts and analyzing creditor claims.
- Flagship Healthcare, Inc.: Forensic accountants and consultants to the Chapter 7 Trustee for a healthcare related entity that had pharmaceutical, rehab, DME and home health operations. Assisted the Trustee in the review of documents in order to assist in the identification of potential claims against professionals of the debtor.

ADRIANA VIDAL
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Education and Associations

B.A., Finance and International Business – Florida International University; Miami, Florida

Member, Association of Insolvency and Restructuring Advisors

Member, Turnaround Management Association

Member, International Women’s Insolvency & Restructuring Confederation

List of Selected Clients

VecTour, Inc. (Debtor)

Aerofloral, Inc. (Trustee)

Empresa De Transporte Aero Del Peru, S.A., (Trustee)

Fine Air Services Corp., Inc. (Debtor)

USAFloral, Inc. (Restructuring)

US Label, Inc. (Restructuring)

Security Plastics, Inc. (Debtor)